

**Amendments to the Specification**

Please replace the paragraph at page 4, lines 15-20 with the following amended paragraph:

Accordingly, the present invention also provides a floating gate comprising a first conducting layer with a top surface and a sidewall, wherein a first edge is formed at an intersection of the top surface and the sidewall, the sidewall and portions of the top surface being covered by a dielectric material; ~~having a first tip and a second conducting layer with a Bird's Beak edge, having a second tip. The~~ wherein the second conducting layer is formed on the first conducting layer. The floating gate with multiple tips is constructed by the first conducting layer and the second conducting layer.

Please replace the paragraph at page 4, line 21 to page 5, line 2 with the following amended paragraph:

Accordingly, the present invention also provides a floating gate comprising a first conducting layer with a top surface and a sidewall, wherein a first edge is formed at an intersection of the top surface and the sidewall, the sidewall and portions of the top surface being covered by a dielectric material; ~~having a first top portion with a first tip and a first bottom portion,~~ and a second conducting layer with a concave top surface and a concave sidewall, wherein a second edge is formed at an intersection of the concave top surface and the concave sidewall, and ~~having a second top portion with a second tip~~

~~and a second bottom portion. The the second conducting layer is formed on the first conducting layer. The width of the second top portion is equal to the width of the first top portion. The width of the second bottom portion is less than the width of the first top portion. The floating gate with multiple tips is constructed by the first conducting layer and the second conducting layer.~~

Please replace the paragraph at page 6, line 29 to page 7, line 4 with the following amended paragraph:

The first conducting layer 203a has a top surface and a sidewall, ~~first top portion and a first bottom portion~~, and the second conducting layer 208a has a concave top surface and a concave sidewall. ~~second top portion and a second bottom portion. The second bottom is connected to the first top portion, such that the~~ The second conducting layer 208a is formed on the first conducting layer 203.

Please replace the paragraph at page 7, lines 5-11 with the following amended paragraph:

The width of the ~~second~~ top portion of the second conducting layer is equal to the width of the ~~first~~ top portion of the first conducting layer, but the width of the ~~second~~ bottom portion of the second conducting layer is less than the width of the ~~first~~ top portion of the first conducting layer. ~~The edge of the second top portion is a tip by the~~ A Bird's Beak edge is formed by Bird's Beak shaped oxide layer 209. Therefore, the floating gate with multiple tips is constructed by the first conducting layer 203a and the second conducting layer 208a.